

Taxation statistics 2009–10

Table 1: International Tax

Selected international items for income years 1989–90 to 2009–10^{1,2} income years

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
 - * Totals may not equal the sum of components due to rounding.

 - * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

 - * For the purposes of the time series table it is important to note that the changes around the new company consolidation regime are significant enough to cause a break in the time series. While for many companies there is no change to their position, the large eliminations involved in the consolidations system will mean that, at an aggregate level, very little in the way of direct comparison from 2001-02 and 2002-03 onwards data can be achieved. All intra group transaction and claims should have been removed from the group as a whole and only the final position should be shown in the return lodged by the head of the consolidated group, causing large variations in many of the labels lodged by some of the biggest corporate structures in the country. In addition, statistics from the 'Financial and other information' section on the company tax return for non-membership period returns have not been shown for the income years from 2002–03 to avoid potential double counting around consolidation issues.
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- 1 The statistics for the 2009–10 income year were sourced from 2010 company, individual and super fund income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of company statistics' section in the relevant chapter of *Taxation statistics 2009–10*.
 - 2 Statistics for the 1989-90 to 2008-09 company and superfund income years have been updated to include all tax returns processed as at 31 October 2011. Statistics for the 2000-01 to 2008-09 individual income years have been updated to include all tax returns processed as at 31 October 2011. These statistics will differ from statistics in previous editions of the *Taxation Statistics*.
 - 3 In the 1997-98 income year the AFI label 'Listed country' was replaced by 'Broad-exemption listed country' and 'Limited-exemption listed country'.
 - 4 The AFI label 'Broad-exemption listed country' was renamed in the 2004-05 income year as 'Listed country'.
 - 5 The AFI label 'Limited-exemption listed country' was renamed in the 2004-05 income year as 'Section 404 country'.
 - 6 In the 2009-10 income year the label 'Net foreign employment/pension/annuity no undeducted purchase price (UPP)' was removed. New label 'Net foreign pension or annuity income without an undeducted purchase price(UPP)' was added.

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		1989-90 ²	1990-91 ²	1991-92 ²	1992-93 ²	1993-94 ²
Companies						
Total number of companies	no.	420,500	432,810	447,095	466,635	499,015
Net foreign income	no.	3,645	3,520	3,760	4,295	5,185
	\$	3,117,771,024	1,280,480,212	1,722,983,696	4,303,232,732	2,825,803,774
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	n.a.	n.a.	3,345	3,385	3,475
	\$	n.a.	n.a.	7,111,324,317	6,113,055,166	5,687,670,330
Lease expenses overseas	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	n.a.	n.a.	n.a.	n.a.	0
	\$	n.a.	n.a.	n.a.	n.a.	0
Section 404 country	no.	n.a.	n.a.	n.a.	n.a.	0
	\$	n.a.	n.a.	n.a.	n.a.	0
Unlisted country	no.	n.a.	n.a.	n.a.	n.a.	75
	\$	n.a.	n.a.	n.a.	n.a.	122,947,926

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		1994-95 ²	1995-96 ²	1996-97 ²	1997-98 ²	1998-99 ²
Companies						
Total number of companies	no.	536,055	559,855	592,540	618,745	646,715
Net foreign income	no.	5,275	6,030	6,445	6,935	7,560
	\$	4,475,682,433	4,571,409,324	4,084,425,878	4,981,321,947	6,917,334,373
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	3,705	3,855	5,840	6,385	6,175
	\$	6,643,855,838	8,503,046,034	9,581,471,986	9,703,237,294	9,705,235,872
Lease expenses overseas	no.	n.a.	460	1,355	1,645	1,635
	\$	n.a.	105,349,380	190,400,571	133,665,249	252,194,164
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	0	0	15	100	100
	\$	0	0	6,983,758	57,046,621	42,940,127
Section 404 country	no.	0	0	0	115	170
	\$	0	0	0	151,812,418	204,045,792
Unlisted country	no.	85	110	115	120	150
	\$	111,335,047	229,704,883	244,612,162	176,889,918	370,507,197

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		1999-2000 ²	2000-01 ²	2001-02 ²	2002-03 ²	2003-04 ²
Companies						
Total number of companies	no.	680,455	711,220	732,745	749,905	766,555
Net foreign income	no.	8,005	9,620	11,130	12,560	13,665
	\$	7,479,468,382	5,504,483,288	5,069,309,997	4,455,021,731	4,820,059,288
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	6,640	7,325	7,795	11,720	8,480
	\$	13,615,534,399	19,068,668,694	16,669,471,209	13,992,673,552	15,681,965,022
Lease expenses overseas	no.	1,770	1,560	1,615	1,810	1,405
	\$	178,175,069	185,718,024	501,057,070	539,693,324	233,918,481
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	125	110	285	65	60
	\$	95,356,642	85,478,919	270,712,104	95,246,842	97,341,663
Section 404 country	no.	165	185	205	170	135
	\$	388,730,756	269,239,500	246,570,172	310,093,614	427,779,908
Unlisted country	no.	135	740	240	100	95
	\$	433,257,880	1,551,733,967	573,236,208	466,571,932	273,273,113

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		2004-05 ²	2005-06 ²	2006-07 ²	2007-08 ²	2008-09 ¹	2009-10 ¹
Companies							
Total number of companies	no.	787,975	807,040	827,295	834,035	818,865	777,205
Net foreign income	no.	15,550	16,985	17,315	16,635	14,640	12,985
	\$	5,521,606,448	6,501,264,789	8,869,294,712	10,361,947,584	10,213,346,889	7,465,959,852
Gross payments subject to foreign resident withholding	no.	720	660	730	820	820	865
	\$	145,760,197	402,724,129	604,062,517	864,540,051	1,243,772,759	1,148,660,883
Interest expenses overseas	no.	8,870	10,085	9,325	9,575	9,470	9,470
	\$	20,137,615,923	27,303,332,492	34,960,093,665	38,455,507,535	36,499,306,089	26,568,995,440
Lease expenses overseas	no.	1,475	1,540	1,410	1,415	1,340	1,555
	\$	395,035,478	419,873,879	308,021,748	429,267,689	591,772,326	998,499,249
Attributed Foreign Income (AFI) ^{3,4,5}							
Listed country	no.	55	135	105	140	50	50
	\$	97,969,205	72,979,067	86,718,345	307,681,791	74,963,427	155,824,725
Section 404 country	no.	100	130	150	190	195	180
	\$	174,062,596	265,205,229	492,967,497	997,954,237	970,258,230	736,829,956
Unlisted country	no.	95	110	120	140	160	130
	\$	644,542,751	711,746,482	984,796,472	399,901,796	437,834,244	475,144,346

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		1989-90 ²	1990-91 ²	1991-92 ²	1992-93 ²	1993-94 ²
Individuals						
Individual records	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable foreign source income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt foreign employment income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign tax credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other net foreign source income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment/pension/annuity no UPP ⁶	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension or annuity income without an UPP ⁶	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension/annuity income with UPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

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		1994-95 ²	1995-96 ²	1996-97 ²	1997-98 ²	1998-99 ²
Individuals						
Individual records	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable foreign source income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt foreign employment income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign tax credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other net foreign source income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment/pension/annuity no UPP ⁶	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension or annuity income without an UPP ⁶	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension/annuity income with UPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

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		1999-2000 ²	2000-01 ²	2001-02 ²	2002-03 ²	2003-04 ²
Individuals						
Individual records	no.	10,751,410	10,933,145	11,093,975	11,350,160	11,662,875
Assessable foreign source income	no.	669,315	731,900	831,365	915,295	943,490
	\$	1,746,589,220	1,901,128,331	1,851,715,819	2,007,711,319	2,161,761,148
Exempt foreign employment income	no.	18,095	19,810	22,270	22,795	25,045
	\$	802,989,545	992,735,743	1,212,504,740	1,185,851,193	1,179,228,206
Foreign tax credits	no.	332,215	411,705	481,465	570,475	628,080
	\$	108,466,157	134,264,917	131,598,564	136,410,653	150,199,020
Other net foreign source income	no.	538,345	626,660	734,690	823,750	849,530
	\$	626,988,920	744,276,220	799,860,245	870,904,977	957,915,599
Net foreign employment/pension/annuity no UPP ⁶	no.	69,830	55,935	51,800	53,840	54,965
	\$	503,990,623	498,690,768	505,493,911	543,679,001	564,057,278
Net foreign pension or annuity income without an UPP ⁶	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension/annuity income with UPP	no.	77,760	58,950	53,805	54,050	56,180
	\$	468,557,107	415,183,433	407,138,920	421,349,746	410,245,598

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		2004-05 ²	2005-06 ²	2006-07 ²	2007-08 ²	2008-09 ¹	2009-10 ¹
Individuals							
Individual records	no.	11,946,065	12,208,760	12,492,005	12,904,515	12,710,770	12,380,030
Assessable foreign source income	no.	1,014,775	1,069,880	1,104,120	1,095,600	983,365	900,730
	\$	2,372,235,033	2,672,389,365	3,207,641,928	3,430,933,962	3,325,190,145	3,041,610,072
Exempt foreign employment income	no.	25,040	26,420	28,000	28,405	24,305	7,320
	\$	1,278,094,064	1,365,073,575	1,618,169,497	1,737,175,106	1,849,128,175	376,109,899
Foreign tax credits	no.	684,270	761,405	770,805	739,540	644,685	606,455
	\$	178,849,949	224,957,333	243,717,546	262,994,440	237,104,824	429,440,575
Other net foreign source income	no.	910,810	963,555	1,002,065	994,760	875,130	805,925
	\$	1,068,604,167	1,332,878,340	1,634,039,198	1,928,248,538	1,592,597,599	1,121,872,660
Net foreign employment/pension/annuity no UPP ⁶	no.	58,895	63,050	63,665	64,650	64,340	n.a.
	\$	637,901,986	689,938,175	740,353,472	782,706,813	862,465,128	n.a.
Net foreign pension or annuity income without an UPP ⁶	no.	n.a.	n.a.	n.a.	n.a.	n.a.	52,515
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	454,793,610
Net foreign pension/annuity income with UPP	no.	59,725	61,005	60,070	56,570	53,480	50,455
	\$	445,130,068	449,385,498	454,990,293	426,893,846	431,381,546	365,433,094

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		1989-90 ²	1990-91 ²	1991-92 ²	1992-93 ²	1993-94 ²
APRA Superannuation Funds						
APRA Fund records	no.	90,975	76,870	80,995	89,210	98,380
Net foreign income	no.	2,460	2,700	3,515	5,365	9,165
	\$	218,541,897	260,846,625	461,448,401	704,421,850	656,744,903
Gross foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	n.a.	n.a.	140	140	105
	\$	n.a.	n.a.	1,343,926	2,598,960	701,465
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 404 country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Unlisted country	no.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	409
FIF/FLP income	no.	n.a.	n.a.	n.a.	n.a.	50
	\$	n.a.	n.a.	n.a.	n.a.	137,748

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		1994-95 ²	1995-96 ²	1996-97 ²	1997-98 ²	1998-99 ²
APRA Superannuation Funds						
APRA Fund records	no.	106,810	123,080	146,205	168,735	187,600
Net foreign income	no.	9,375	14,135	19,390	25,055	32,145
	\$	499,961,927	726,308,933	901,288,160	2,007,110,605	1,415,442,182
Gross foreign income	no.	n.a.	n.a.	n.a.	n.a.	26,880
	\$	n.a.	n.a.	n.a.	n.a.	734,158,469
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	115	75	30	85	100
	\$	31,225,660	1,533,349	51,163	68,773	191,564
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	n.a.	n.a.	5	60	45
	\$	n.a.	n.a.	775,881	5,878,433	501,383
Section 404 country	no.	n.a.	n.a.	0	5	10
	\$	n.a.	n.a.	0	3,556	1,333
Unlisted country	no.	15	5	10	5	20
	\$	13,626	846	149,744	15,156	82,663
FIF/FLP income	no.	50	50	35	50	75
	\$	8,675,351	25,721,401	73,985,223	39,952,292	17,460,766

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		1999-2000 ²	2000-01 ²	2001-02 ²	2002-03 ²	2003-04 ²
APRA Superannuation Funds						
APRA Fund records	no.	41,710	14,730	12,970	11,890	10,430
Net foreign income	no.	9,280	6,275	6,470	6,650	6,625
	\$	1,025,922,950	1,209,464,767	1,600,940,121	2,303,519,400	2,554,610,090
Gross foreign income	no.	8,930	6,035	6,495	6,670	6,610
	\$	1,168,838,954	1,899,051,271	2,557,367,968	3,268,180,910	4,216,439,185
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	100	5	5	5	5
	\$	1,728,034	95,776	44,633	29,738	12,070
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	15	0	5	0	0
	\$	21,268,876	0	142,758	0	0
Section 404 country	no.	5	0	0	0	0
	\$	1,520	0	0	0	0
Unlisted country	no.	10	5	0	5	0
	\$	798,291	120	0	21,640	0
FIF/FLP income	no.	10	5	5	5	5
	\$	789,229,682	5,652,073	49,262,211	10,812,581	584,269

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		2004-05 ²	2005-06 ²	2006-07 ²	2007-08 ²	2008-09 ¹	2009-10 ¹
APRA Superannuation Funds							
APRA Fund records	no.	9,245	8,190	7,140	5,735	4,990	4,500
Net foreign income	no.	6,555	6,200	5,505	4,705	4,065	3,475
	\$	3,821,325,612	3,408,046,396	7,305,029,235	8,690,898,883	4,659,829,737	7,116,165,027
Gross foreign income	no.	6,540	6,195	5,495	4,710	4,065	3,515
	\$	4,722,431,295	4,721,461,383	8,702,623,680	11,297,695,902	13,632,139,405	9,922,568,564
Gross payments subject to foreign resident withholding	no.	70	0	5	0	0	0
	\$	14,869	0	6,777	0	0	0
Interest expenses overseas	no.	5	5	5	5	0	0
	\$	6,371	110,362	900	364	0	0
Attributed Foreign Income (AFI) ^{3,4,5}							
Listed country	no.	0	5	5	5	5	5
	\$	0	12	25	2,060	659	16,492
Section 404 country	no.	0	0	0	5	5	0
	\$	0	0	0	4,090,701	4	0
Unlisted country	no.	5	5	5	5	0	5
	\$	8,564,517	9,000,000	295,150,832	5,238,181	0	19,366,542
FIF/FLP income	no.	5	0	5	5	5	5
	\$	129,701	0	4,000,132	5,035,923	142,998,926	868,140

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		1989-90 ²	1990-91 ²	1991-92 ²	1992-93 ²	1993-94 ²
Self-managed Superannuation Funds						
SMSF records	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 404 country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Unlisted country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
FIF/FLP income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2009-10

Table 1 : International Tax

Selected international items for income years 1989-90 to 2009-10 income years

		1994-95 ²	1995-96 ²	1996-97 ²	1997-98 ²	1998-99 ²
Self-managed Superannuation Funds						
SMSF records	no.	n.a.	4,880	3,875	3,715	2,560
Net foreign income	no.	n.a.	365	305	280	90
	\$	n.a.	11,473,443	20,033,456	518,368	247,586
Gross foreign income	no.	n.a.	n.a.	n.a.	n.a.	60
	\$	n.a.	n.a.	n.a.	n.a.	215,656
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	n.a.	5	5	5	5
	\$	n.a.	25,534	948	15	9,158
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	n.a.	n.a.	5	5	5
	\$	n.a.	n.a.	7,554,232	4,592	121
Section 404 country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Unlisted country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
FIF/FLP income	no.	n.a.	5	0	0	0
	\$	n.a.	478	0	0	0

Taxation statistics 2009-10

Table 1 : International Tax

Selected international items for income years 1989-90 to 2009-10 income years

		1999-2000 ²	2000-01 ²	2001-02 ²	2002-03 ²	2003-04 ²
Self-managed Superannuation Funds						
SMSF records	no.	166,505	205,870	220,640	243,390	268,875
Net foreign income	no.	34,705	55,160	68,640	80,030	93,090
	\$	33,715,407	48,549,783	90,600,836	129,683,297	174,098,200
Gross foreign income	no.	33,840	54,910	68,495	80,000	93,035
	\$	29,768,480	63,867,846	93,276,978	131,180,619	176,568,236
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	70	105	85	110	175
	\$	97,201	217,423	115,252	104,780	216,931
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	50	80	5	5	5
	\$	631,105	1,186,018	21,131	32,383	3,702
Section 404 country	no.	5	5	5	0	5
	\$	46,747	2,583	601	0	426
Unlisted country	no.	25	15	5	30	5
	\$	250,364	13,880	43,854	983,773	2
FIF/FLP income	no.	55	90	155	310	30
	\$	220,020	1,673,561	969,260	5,363,004	121,102

Taxation statistics 2009-10

Table 1 : International Tax

Selected international items for income years 1989-90 to 2009-10 income years

		2004-05 ²	2005-06 ²	2006-07 ²	2007-08 ²	2008-09 ¹	2009-10 ¹
Self-managed Superannuation Funds							
SMSF records	no.	286,090	304,240	341,340	362,590	377,500	373,195
Net foreign income	no.	113,030	130,185	148,625	165,330	160,655	159,700
	\$	174,370,672	245,842,463	513,651,124	631,134,491	733,262,343	341,288,254
Gross foreign income	no.	112,970	130,160	148,560	165,550	160,835	159,940
	\$	179,656,055	250,101,668	517,713,225	652,544,043	740,198,551	345,147,750
Gross payments subject to foreign resident withholding	no.	530	340	250	n.a.	n.a.	n.a.
	\$	351,251	350,127	241,326	n.a.	n.a.	n.a.
Interest expenses overseas	no.	200	240	300	775	845	705
	\$	221,211	430,671	396,987	1,901,330	2,533,152	2,801,293
Attributed Foreign Income (AFI) ^{3,4,5}							
Listed country	no.	10	120	45	n.a.	n.a.	n.a.
	\$	17,782	27,931	19,008	n.a.	n.a.	n.a.
Section 404 country	no.	0	40	20	n.a.	n.a.	n.a.
	\$	0	3,544	7,380	n.a.	n.a.	n.a.
Unlisted country	no.	25	25	10	n.a.	n.a.	n.a.
	\$	50,229	227,566	54,795	n.a.	n.a.	n.a.
FIF/FLP income	no.	35	40	40	n.a.	n.a.	n.a.
	\$	315,049	395,687	709,343	n.a.	n.a.	n.a.

Taxation statistics 2009-10

Table 1 : International Tax

Selected international items for income years 1989-90 to 2009-10 income years

		1989-90 ²	1990-91 ²	1991-92 ²	1992-93 ²	1993-94 ²
Partnerships						
Partnership records	no.	129,270	567,465	579,925	589,490	599,375
Gross other assessable foreign source income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net other assessable foreign source income	no.	455	3,720	2,655	2,880	3,260
	\$	899,081	39,420,026	57,169,209	11,646,482	128,651,827
Interest expenses overseas	no.	0	0	645	215	470
	\$	0	0	15,822,385	35,263,339	13,128,329
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 404 country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Unlisted country	no.	n.a.	n.a.	n.a.	n.a.	15
	\$	n.a.	n.a.	n.a.	n.a.	1,762,254
FIF/FLP income	no.	n.a.	n.a.	n.a.	n.a.	20
	\$	n.a.	n.a.	n.a.	n.a.	66,211

Taxation statistics 2009-10

Table 1 : International Tax

Selected international items for income years 1989-90 to 2009-10 income years

		1994-95 ²	1995-96 ²	1996-97 ²	1997-98 ²	1998-99 ²
Partnerships						
Partnership records	no.	595,030	582,090	565,140	550,465	530,675
Gross other assessable foreign source income	no.	n.a.	n.a.	n.a.	5	3,500
	\$	n.a.	n.a.	n.a.	103	50,833,542
Net other assessable foreign source income	no.	3,090	3,065	2,920	3,420	3,455
	\$	92,212,292	61,420,232	50,413,225	53,812,487	44,192,288
Interest expenses overseas	no.	475	535	505	605	550
	\$	5,476,674	7,445,301	4,338,381	7,341,821	18,360,570
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	n.a.	n.a.	n.a.	25	20
	\$	n.a.	n.a.	n.a.	57,833	213,324
Section 404 country	no.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	102
Unlisted country	no.	5	10	5	5	5
	\$	464,746	3,169,022	6,749,338	9,081,425	15,131,241
FIF/FLP income	no.	10	10	5	5	5
	\$	20,094	14,850	670,569	866,441	890,919

Taxation statistics 2009-10

Table 1 : International Tax

Selected international items for income years 1989-90 to 2009-10 income years

		1999-2000 ²	2000-01 ²	2001-02 ²	2002-03 ²	2003-04 ²
Partnerships						
Partnership records	no.	526,050	507,000	493,805	481,675	474,485
Gross other assessable foreign source income	no.	3,450	3,865	4,240	4,500	4,490
	\$	373,834,895	659,259,198	537,268,093	300,257,737	272,214,504
Net other assessable foreign source income	no.	3,365	3,785	4,180	4,445	4,420
	\$	31,793,586	231,432,910	342,115,251	195,452,625	190,723,466
Interest expenses overseas	no.	540	635	600	570	625
	\$	8,611,392	23,091,563	23,077,599	11,504,939	10,157,631
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	30	25	25	40	5
	\$	136,048	38,610	3,049	5,980	884
Section 404 country	no.	5	5	5	5	5
	\$	380,838	459,186	5,486,139	9,312	538
Unlisted country	no.	5	5	5	5	5
	\$	18,204,640	30,906,079	23,207,225	22,443,296	13,430,561
FIF/FLP income	no.	5	10	10	5	10
	\$	905,276	1,313,190	1,048,635	150,397	119,030

Taxation statistics 2009-10

Table 1 : International Tax

Selected international items for income years 1989-90 to 2009-10 income years

		2004-05 ²	2005-06 ²	2006-07 ²	2007-08 ²	2008-09 ¹	2009-10 ¹
Partnerships							
Partnership records	no.	466,280	456,765	447,275	433,820	410,100	382,400
Gross other assessable foreign source income	no.	4,415	4,130	3,820	3,185	2,645	2,265
	\$	328,435,407	256,142,054	277,766,262	228,743,850	240,485,670	231,802,528
Net other assessable foreign source income	no.	4,335	4,060	3,750	3,120	2,615	2,245
	\$	210,326,868	122,634,864	170,186,908	185,022,521	163,611,758	139,327,420
Interest expenses overseas	no.	600	550	585	530	485	455
	\$	12,275,359	7,028,537	15,803,059	15,891,110	7,395,918	14,380,085
Attributed Foreign Income (AFI) ^{3,4,5}							
Listed country	no.	10	50	20	25	10	5
	\$	1,255,288	4,315	38,186,636	72,468,997	8,693	346
Section 404 country	no.	0	15	5	15	15	15
	\$	0	130	1,799,434	7,442,306	85	50
Unlisted country	no.	5	5	5	5	5	5
	\$	12,431,912	23,109,143	143,491	182,678	61	914
FIF/FLP income	no.	10	10	10	10	5	5
	\$	162,480	188,444	234,670	248,358	1,154,516	1,308,017

Taxation statistics 2009-10

Table 1 : International Tax

Selected international items for income years 1989-90 to 2009-10 income years

		1989-90 ²	1990-91 ²	1991-92 ²	1992-93 ²	1993-94 ²
Trusts						
Trust records	no.	99,530	328,725	338,175	357,530	372,185
Gross other assessable foreign source income	no.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	57,441
Net other assessable foreign source income	no.	1,170	4,275	5,830	8,640	11,270
	\$	11,765,348	183,966,661	241,863,585	609,406,518	790,616,210
Interest expenses overseas	no.	0	0	335	290	380
	\$	0	0	20,889,192	78,057,519	41,456,663
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 404 country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Unlisted country	no.	n.a.	n.a.	n.a.	n.a.	20
	\$	n.a.	n.a.	n.a.	n.a.	205,736
FIF/FLP income	no.	n.a.	n.a.	n.a.	n.a.	75
	\$	n.a.	n.a.	n.a.	n.a.	1,371,382

Taxation statistics 2009-10

Table 1 : International Tax

Selected international items for income years 1989-90 to 2009-10 income years

		1994-95 ²	1995-96 ²	1996-97 ²	1997-98 ²	1998-99 ²
Trusts						
Trust records	no.	396,360	428,910	456,980	489,930	500,020
Gross other assessable foreign source income	no.	0	5	5	55	24,435
	\$	0	11,505	6,488,434	124,906,190	3,575,967,931
Net other assessable foreign source income	no.	12,435	15,670	17,870	21,635	24,075
	\$	542,585,701	1,007,654,031	1,271,996,079	2,769,599,111	2,215,851,674
Interest expenses overseas	no.	415	460	475	585	515
	\$	52,576,190	68,853,984	34,801,914	47,353,062	117,080,559
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	n.a.	n.a.	n.a.	65	105
	\$	n.a.	n.a.	n.a.	3,672,497	4,264,579
Section 404 country	no.	n.a.	n.a.	n.a.	10	10
	\$	n.a.	n.a.	n.a.	252,175	985,809
Unlisted country	no.	15	20	10	15	20
	\$	190,198	1,050,865	210,650	215,166	155,909
FIF/FLP income	no.	65	60	45	40	40
	\$	774,489	2,814,532	4,928,007	4,456,830	115,352,148

Taxation statistics 2009-10

Table 1 : International Tax

Selected international items for income years 1989-90 to 2009-10 income years

		1999-2000 ²	2000-01 ²	2001-02 ²	2002-03 ²	2003-04 ²
Trusts						
Trust records	no.	507,145	502,605	506,765	523,800	556,740
Gross other assessable foreign source income	no.	28,595	33,500	36,940	41,500	45,990
	\$	4,310,851,525	5,071,986,107	5,608,269,794	7,138,816,688	10,388,051,975
Net other assessable foreign source income	no.	28,065	32,980	36,315	40,895	45,400
	\$	2,917,792,664	3,035,865,743	3,953,194,141	5,422,934,134	6,503,623,669
Interest expenses overseas	no.	515	565	555	555	555
	\$	102,449,724	53,032,116	53,477,115	53,922,566	45,965,088
Attributed Foreign Income (AFI) ^{3,4,5}						
Listed country	no.	100	75	120	90	30
	\$	81,048	2,838,911	821,988	335,473	302,024
Section 404 country	no.	5	15	15	25	10
	\$	5,448,875	1,773,903	2,978,585	2,305,163	1,719,163
Unlisted country	no.	25	25	20	25	20
	\$	130,185	700,938	4,233,969	15,351,026	15,923,721
FIF/FLP income	no.	60	65	75	85	120
	\$	274,051,452	68,135,153	67,303,090	31,758,912	63,610,489

Taxation statistics 2009-10

Table 1 : International Tax

Selected international items for income years 1989-90 to 2009-10 income years

		2004-05 ²	2005-06 ²	2006-07 ²	2007-08 ²	2008-09 ¹	2009-10 ¹
Trusts							
Trust records	no.	594,635	631,795	673,870	707,460	717,150	702,080
Gross other assessable foreign source income	no.	54,135	59,655	65,075	65,330	60,025	56,735
	\$	12,007,164,728	13,580,830,092	25,695,992,833	29,306,894,908	25,166,266,629	24,297,912,516
Net other assessable foreign source income	no.	53,530	59,030	64,410	64,560	59,830	56,615
	\$	8,939,917,629	10,025,667,719	19,572,453,992	20,633,834,800	6,608,053,168	16,883,592,037
Interest expenses overseas	no.	590	630	670	650	660	560
	\$	262,044,910	607,851,328	925,002,196	942,577,666	457,169,379	239,154,498
Attributed Foreign Income (AFI) ^{3,4,5}							
Listed country	no.	40	880	485	700	140	105
	\$	2,765,030	3,370,868	2,285,174	3,782,542	1,982,826	4,202,411
Section 404 country	no.	5	195	150	255	260	205
	\$	1,495,583	5,906,163	124,188,782	90,956,417	46,847,613	21,746,433
Unlisted country	no.	20	50	65	65	30	25
	\$	15,234,571	11,383,549	320,278,625	73,078,742	35,092,701	57,403,499
FIF/FLP income	no.	135	220	285	270	235	220
	\$	94,098,468	237,156,184	227,658,187	105,932,449	169,387,202	174,334,918